

## General Assembly

## Raised Bill No. 222

February Session, 2006

LCO No. **1477** 

\*01477\_\_\_\_\_PD\_\*

Referred to Committee on Planning and Development

Introduced by: (PD)

## AN ACT CONCERNING DELINQUENT MOTOR VEHICLE PROPERTY TAXES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. Subsection (e) of section 14-33 of the general statutes is
- 2 repealed and the following is substituted in lieu thereof (Effective July
- 3 1, 2006):
- 4 (e) On and after July 1, 2004, each city and town shall make an
- 5 annual payment to the Commissioner of Motor Vehicles, in an amount
- 6 determined by the Secretary of the Office of Policy and Management,
- 7 in order to participate in the program administered by the Department
- 8 of Motor Vehicles pursuant to subsection (a) of this section. Such
- 9 amount shall be each city or town's proportionate cost of the
- 10 administration of said program, to be determined as follows: The
- 11 number obtained by multiplying said program's administrative cost by
- 12 a fraction the numerator of which shall be the city or town's population
- and the denominator of which shall be the population of the state. As
- 14 used in this section, "population" means the number of persons in the
- 15 city or town according to the most recent estimate made, pursuant to
- section 19a-2a, by the Department of Public Health. The commissioner

shall, on or before [July] January fifteenth, annually, certify to said secretary the commissioner's cost to administer said program for the <u>next fiscal year</u>. The secretary shall, on or before [August] <u>March</u> first, annually, notify the chief executive officer of each city and town of the amount such city or town is required to pay to the commissioner and such amount shall be payable not later than [September] August first following said notification date. All amounts received by the commissioner pursuant to this subsection shall be deposited into the General Fund. If a city or town fails to annually pay its proportionate share of said program's administrative cost, the commissioner shall not be required to deny the issuance of a registration, pursuant to subsection (a) of this section, to the person against whom such tax has been assessed by said city or town, or by a borough or other taxing district located therein.

Sec. 2. Section 14-33a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2006*):

When a taxpayer who was reported to the Commissioner of Motor Vehicles as delinquent in taxes by a tax collector in accordance with section 14-33 is no longer delinquent, the tax collector shall immediately notify the Commissioner of Motor Vehicles, on forms prescribed and furnished by him, specifying the name, address and registration number to be removed from the motor vehicle delinquent tax list. The tax collector shall receive from a taxpayer a fee of one dollar for each motor vehicle that the tax collector included on a delinquent tax list reported to said commissioner. Said fee shall be in addition to the amount of the delinquent tax together with interest that has accrued as of the date of payment. A municipality shall use the revenue from such fees to pay the amount required under subsection (e) of section 14-33, as amended by this act, to said commissioner.

This act shall take effect as follows and shall amend the following					
sections:					
Section 1	July 1, 2006	14-33(e)			

Raised	Bill N	lo.	222

Sec. 2	July 1, 2006	14-33a
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## Statement of Purpose:

To change the date by which towns are notified of the amounts they are required to pay the Department of Motor Vehicles in order to participate in that department's motor vehicle property tax delinquency enforcement program and to allow tax collectors to charge a fee of one dollar for each of a taxpayer's motor vehicles that a tax collector reports as delinquent in property tax payments to the department, and for which a notice of release is issued concerning the payment of a delinquent tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]